

**Revenue Information Bulletin No. 22-010**  
**May 2, 2022**  
**Individual Income Tax**

**2021 Tax Returns and Payments, Extensions,  
Installment Agreements, and Penalty Waiver Requests**

The purpose of this guidance is to provide general information for individual taxpayers on the due date of 2021 Louisiana state individual income tax returns and payments; the methods to submit an extension request; how to request an installment agreement to pay tax over time; and the eligibility and submission process for penalty waiver requests.

Due Date for 2021 Tax Returns and Payments

The due date for 2021 Louisiana state individual income tax returns is Monday, May 16, 2022. If there is a balance due with the filing of the return, the taxpayer must remit payment or enter into an installment agreement on or before May 16, 2022, to avoid interest and late payment penalties.

Any taxpayer who has a change of address after filing a return, must report the change to LDR. Address changes may be submitted through [LDR's website](#).

Extensions

Taxpayers may request extensions of time to file their 2021 state individual income tax returns by one of the following methods:

1. Submitting a request [electronically on LDR's website](#)
2. Submitting a request via LDR's IVR phone system by calling (225) 922-3270 or (888) 829-3071 (select option #3, then select option #1)
3. Selecting the state extension request option in commercially-available tax preparation software
4. Mailing [Form R-2868](#), *Application for Extension of Time to File Louisiana Individual Income Tax Return*, to LDR at P.O. Box 751, Baton Rouge, LA 70821-0751
5. Submitting a copy of the taxpayer's [Federal Form R-4868](#), *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, filed with the IRS

To avoid late-filing penalties, an extension request must be submitted on or before May 16, 2022. An extension of time to file a federal tax return does not qualify as an extension to file a 2021 state tax return. **An extension of time to file a return does not extend the time to pay tax due. Tax payments remitted after the May 16, 2022, deadline are subject to penalties and interest.**

### Installment Agreements

A taxpayer who cannot pay the tax due by the May 16, 2022, deadline should still file the 2021 tax return by the due date to avoid delinquent filing penalties. Taxpayers may request an installment agreement to pay the tax due over time by registering online through the [Louisiana Taxpayer Access Point](#) (LaTAP). Select “Individual” and follow the prompts. They may also submit [Form R-19026](#), *Installment Request for Individual Income*. A taxpayer is only eligible for an installment agreement if he or she has filed all returns currently due. Through an installment agreement, a taxpayer may make monthly payments (up to 36 months) and the taxpayer will remain in good standing with LDR while in compliance with the agreement.

### Penalty Waiver Requests

A taxpayer may request a waiver of penalties from LDR. Before LDR may consider the waiver request, the taxpayer must be current in the filing of tax returns and must have paid in full all tax, interest, and fees or have an installment agreement pending.

To request waiver of penalties, a taxpayer may submit an [online request](#) or submit [Form R-20128](#), *Request for Waiver of Penalty for Delinquency* at the address listed on the form. The taxpayer should include details on the facts and circumstances that contributed to the late filing of a tax return and/or late payment of tax due. For example, information and documentation relating to damage caused by a natural disaster or delays associated with COVID-19 should be included in the waiver request, if applicable.

**Kevin J. Richard, CPA**  
**Secretary**